

# RENEWAL APPLICATION

MONTANA BOARD OF PUBLIC ACCOUNTANTS  
301 SOUTH PARK  
PO BOX 200513  
HELENA MT 59620-0513  
(406) 841-2388

## OFFICE USE ONLY

License No. \_\_\_\_\_  
Renew Date: 12/31/\_\_\_\_\_  
Status: Active

CERTIFICATE NO. \_\_\_\_\_

NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

☐ Check here if your address has changed  
since you last renewed

\_\_\_\_\_

City State Zip Country

Your Certificate/License expires on December 31.  
Please complete the following information:

Employer/Firm address Home Address

Preferred Mailing Address is: Home or Employer (Please circle)

Please indicate Social Security number, if issued - -

Professional Category:

\_\_\_ Public Accounting \_\_\_ Private Industry \_\_\_ Government \_\_\_ Education \_\_\_ Other (Specify) \_\_\_\_\_

Termination is provided by Section 37-1-141, MCA for failure to renew.

I hereby apply for renewal of my Certificate/License and Permit to Practice.

The fee is \$90.00 (\$140.00 if postmarked after December 31). DO NOT SEND CASH.

Under Sub-Chapter 9, Chapter 54 of the Administrative Rules of Montana, applicants for renewal of a Permit to Practice must also complete the 2<sup>nd</sup> page of the renewal application. If you intend to renew just your Certificate/License and not the Permit to Practice, you may complete the first page only and return with the \$45.00 fee (\$70.00 after December 31).

I DO NOT INTEND TO RENEW MY CERTIFICATE. \_\_\_\_\_

**MILITARY EXEMPTION:** Section 37-1-138, MCA, provides for the suspension of collection of license fees, the suspension of continuing education requirements, and the suspension of certain disciplinary actions for persons in military service who affirmatively request that their license be placed on inactive status. Therefore, upon receipt of verification of active military service and submission of this completed form, the board will place such person's license on inactive status.

The questions below on legal or disciplinary actions should also include any actions instituted against your firm.

**(PLEASE CIRCLE) YES OR NO** Have any legal or disciplinary actions been instituted against you since your renewal? If so, please attach copies of the document that initiated each action and all final orders. Mont. Code Ann. Sec. 37-1-105 requires that requires that you report this information. Failure to accurately furnish the information is grounds for denial or revocation of you license.

**Your signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Applicants for a permit to practice must complete the following questions for purposes of the Profession Monitoring Program under Sub-Chapter 9, Chapter 54 of the Administrative Rules of Montana. Check all applicable sections.

1. Are you engaged on the practice of public accounting in Montana with the firm referenced on the first page of this application? If no, see #2. \_\_\_\_\_Yes \_\_\_\_\_No

a. The firm is a (check only one):

\_\_\_\_Sole Practitioner \_\_\_\_Partnership  
\_\_\_\_Professional Corporation  
\_\_\_\_Other (please specify)\_\_\_\_\_.

b. You are (check only one):

\_\_\_\_Owner \_\_\_\_Partner \_\_\_\_Shareholder  
\_\_\_\_Employee \_\_\_\_Other (please specify)\_\_\_\_\_.

2. Are you engaged on the practice of public accounting as a part-time practitioner in Montana? If no, see #4. \_\_\_\_\_Yes \_\_\_\_\_No

a. If yes, what is the name of your practice/firm? \_\_\_\_\_

3. Does your firm issue reports on financial statements for a Montana client? \_\_\_\_\_Yes \_\_\_\_\_No

a. If yes, please check all applicable areas.

\_\_\_\_Compilations \_\_\_\_Reviews \_\_\_\_Non-governmental audits  
\_\_\_\_Governmental Audits \_\_\_\_Other special reports

b. Do you have the authority to sign your name or firm's name to reports? \_\_\_\_\_Yes \_\_\_\_\_No

c. Are you the designated permit holder to file reports for your firm under the Profession Monitoring Program? \_\_\_\_\_Yes \_\_\_\_\_No

d. Has your firm had a peer or quality review within the last 36 months? \_\_\_\_\_Yes \_\_\_\_\_No

4. Are you engaged in an occupation other than public accounting in Montana? \_\_\_\_\_Yes \_\_\_\_\_No

a. If yes, please check all applicable areas of employment?

\_\_\_\_Governmental \_\_\_\_Private Industry  
\_\_\_\_Other (please specify)\_\_\_\_\_

b. Do you sign your name and use your CPA/LPA designation on reports on financial statements? \_\_\_\_\_Yes \_\_\_\_\_No

c. If yes, please check all applicable areas?

\_\_\_\_Compilations \_\_\_\_Reviews \_\_\_\_Non-governmental audits  
\_\_\_\_Governmental audits  
\_\_\_\_Other (please specify)\_\_\_\_\_

Each permit holder or firm who is required to file a report under the Profession Monitoring Program will receive, with the application for registration of practice locations, the procedures for submitting a report. Reports are due March 31 of each year.